

THE DEBTORS' ONE HUNDRED THIRTIETH OMNIBUS OBJECTION TO CLAIMS SEEKS TO RECLASSIFY AS EQUITY CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

IF YOU HAVE QUESTIONS, PLEASE CONTACT DEBTORS' COUNSEL, ERIKA DEL NIDO, AT 212-310-8323.

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 Robert J. Lemons

Attorneys for Debtors
 and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----X		
In re	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., et al.,	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
-----X		

**NOTICE OF HEARING ON DEBTORS'
 ONE HUNDRED THIRTIETH OMNIBUS OBJECTION TO
 CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

PLEASE TAKE NOTICE that on April 18, 2011, Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors in possession (collectively, the "Debtors"), filed their one hundred thirtieth omnibus objection to claims (the "One Hundred Thirtieth Omnibus Objection to Claims"), and that a hearing (the

“Hearing”) to consider the One Hundred Thirtieth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **June 2, 2011 at 10:00 AM (prevailing Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the One Hundred Thirtieth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq. and Evan Fleck, Esq.);

so as to be so filed and received by no later than **May 18, 2011 at 4:00 PM (prevailing Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the One Hundred Thirtieth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the One Hundred Thirtieth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: April 18, 2011
New York, New York

/s./ Robert J. Lemons

Robert J. Lemons

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
 :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
 :
Debtors. : (Jointly Administered)
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**DEBTORS' ONE HUNDRED
THIRTIETH OMNIBUS OBJECTION TO CLAIMS
(TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

**THIS OBJECTION SEEKS TO RECLASSIFY
AS EQUITY CERTAIN FILED PROOFS OF CLAIM.
PARTIES RECEIVING THIS ONE HUNDRED THIRTIETH
OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW
THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S)
AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION
AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE
WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIKA DEL NIDO, AT 212-310-8323.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, as debtors and debtors in possession (together, the “Debtors”), respectfully represent:

Relief Requested

1. The commencement of the Debtors’ chapter 11 cases has impacted parties in interest around the globe, including the Debtors’ prepetition counterparties, customers, and investors. Prepetition employees of the Debtors and their affiliates have, most certainly, also been affected. The Debtors attempted to minimize the impact on employees by, among other things, preserving more than 10,000 jobs through various asset sales and by transferring funds to establish a health care trust to backstop certain medical benefits. Unfortunately, as a result of the dramatic collapse of the Lehman empire, employees, like investors, could not be made whole for all of their damages and the nature of some of their compensation – in the form of restricted stock units or contingent stock awards – requires that their recovery be subordinated to claims against the Debtors. The law permits no other outcome.

2. The proofs of claim listed on Exhibit A annexed hereto (collectively, the “Compensation Claims”) were filed by current and/or former employees of the Debtors and/or their affiliates on the basis of either restricted stock units, contingent stock awards, stock options, or other equity-related compensation (together, the “Equity Awards”). The Equity Awards were compensation awards which, among other things, provided the employee with the right to shares of LBHI common stock on a future date upon the satisfaction of certain conditions. Certain of the Equity Awards were distributed or vested, while others were not distributed or unvested.

3. The ownership of the Equity Awards constitutes an equity interest in a Debtor, but does not constitute a claim against a Debtor’s estate as such term is defined in

section 101 of title 11 of the United States Code (the “Bankruptcy Code”). Accordingly, the Debtors file this omnibus objection, in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim (the “Procedures Order”) [Docket No. 6664] to reclassify the Compensation Claims as equity interests.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for Region 2 (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner filed its report with the Court on March 11, 2010 pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to up to 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Equity Awards Are Not Claims

9. The Debtors continue their review of the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent. As indicated on Exhibit A, certain of the Compensation Claims were improperly filed as secured or general unsecured claims and others were improperly filed as claims having priority pursuant to section 507(a) of the Bankruptcy Code. Each of the Compensation Claims must be reclassified as equity interests.

10. Both the Bankruptcy Rules and the Procedures Order provide grounds to object to the Compensation Claims. Bankruptcy Rule 3007(d)(7) provides that a debtor may file an objection, and join one or more objections in an omnibus objection, if all of the claims “are based solely on the grounds that the claims should be disallowed, in whole or in part, because ... they are interests, rather than claims.” FED. R. BANKR. P. 3007(d). The Procedures Order additionally permits the Debtors to object, on an omnibus basis, to claims that “were incorrectly classified.” Procedures Order at 2.

11. Once objected to, a filed proof of claim is no longer “deemed allowed.” 11 U.S.C. § 502(a) (“A claim or interest, proof of which is filed ... is deemed allowed, unless a party in interest ... objects.”). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*,

Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

The Compensation Claims Should Be Reclassified as Interests

A. Compensation Claims Are for Equity Securities.

12. Section 501(a) of the Bankruptcy Code provides that a creditor may file a proof of claim and that an equity security holder may file a proof of interest. 11 U.S.C. §501(a). The Bankruptcy Code defines a “claim” as a right to payment. *Id.* at §101(5). The Bankruptcy Code definition of an “equity security,” alternatively, includes a share in a corporation or similar “security,” including “stock,” “treasury stock,” “other claim or interest commonly known as ‘security’,” “certificate of interest or participation in,” and “warrant or right to subscribe to or purchase or sell, a security.” *Id.* §101(16) and 101(49)(A).

13. Courts have interpreted the definition of equity security to include a range of stock-based transactions, including transactions based on a right to acquire stock, such as stock options and stock assignments. *E.g., In re Enron Corp* 341 B.R. 141, 162 (Bankr. S.D.N.Y. 2006) (holding that a phantom stock purchase program where delivery of shares was deferred for tax purposes qualified as a “security” under the Bankruptcy Code); *see also Matter of Baldwin-United Corp.*, 52 B.R. 549, 552 (Bankr. S.D. Ohio 1985) (holding that claims to exercise stock option portion of plan were equity security interest for purposes of determining priority).

14. The Equity Awards provided grantees with a right to acquire common stock in LBHI upon satisfaction of certain conditions precedent, similar to stock options or the right to exercise stock options. As a result, the Equity Awards fall within the definition of “equity securities” under the Bankruptcy Code. Because each of the Compensation Claims is

based on the ownership of the Equity Awards, the Debtors hereby object to reclassify the Compensation Claims as equity interests.

**B. Subordination Provisions Present in Certain of the Agreements
Are Enforceable Pursuant to Bankruptcy Code Section 510(a).**

15. Notwithstanding that the Compensation Claims must be reclassified as equity securities, Agreements governing certain of the Equity Awards (the “Agreements”) provided that, in the event of a bankruptcy of LBHI, all claims arising from, in connection with, or in any way relating to, any failure of LBHI to deliver shares of common stock shall have the same priority as, and no greater priority than, common stock interests in LBHI. These Agreements advised grantees that:

All of [their] claims arising from, in connection with, or in any way relating to, any failure of [LBHI] to deliver to [them], or to a subsidiary for delivery by such subsidiary to [them], shares of Common Stock on the date when such shares are due to be delivered under this Agreement in satisfaction of each Unit granted to you shall be deemed, in the event of a bankruptcy of [LBHI], to be claims for damages arising from the purchase or sale of Common Stock of [LBHI], within the meaning of section 510(b) of the Bankruptcy Code and shall have in such bankruptcy the same priority as, and no greater priority than, common stock interests in [LBHI].

See, e.g., 2003 and 2004 Equity Award Program Agreement, ¶ 10.

16. Section 510(a) of the Bankruptcy Code provides that “[a] subordination agreement is enforceable ... to the same extent that such agreement is enforceable under applicable nonbankruptcy law.” 11 U.S.C. § 510(a). Courts have routinely held that the “enforcement of lawful subordination agreements by Bankruptcy Courts does not offend the policy of equal distribution of the bankrupt’s estate.” *In re Leasing Consultants, Inc.* 2 B.R. 165, 168 (Bankr. N.Y. 1980), citing *In re Credit Industrial Corp.*, 366 F.2d 402, 407 (2d Cir. 1966). Under general contract law principles, when a subordination agreement is unambiguous, the

parties' rights are governed exclusively by that agreement. *In re Leasing Consultants, Inc.*, 2 B.R. at 169.

17. Compensation Claims arising out of agreements with subordination provisions similar to the one referred to above should have the same priority as common equity interests in LBHI, and the Court should reclassify such claims as interests.¹ Holders of such Compensation Claims do not have claims against the Debtors.

C. Bankruptcy Code Section 510(b) Mandates that the Compensation Claims Have the Same Priority as Common Equity of LBHI.

18. Another reason the Compensation Claims must be treated as equity is that section 510(b) of the Bankruptcy Code provides that for purposes of distribution, a claim for damages arising from the purchase or sale of a security shall have the same priority as the security. 11 U.S.C. § 510(b).

19. As noted above, the Equity Awards fall within the Bankruptcy Code definition of "security." In addition, the grant of the Equity Awards constitutes a "purchase or sale" of a security. "Courts interpreting section 510(b) have read the term 'purchase' broadly and have included within its scope grants of stock and stock options as compensation." *In re Wireless Corporation, Inc.* 384 B.R. 713, 718 (Bankr. D. Del. 2008). In *Wireless Corporation*, for example, the Delaware Bankruptcy Court held that the debtor's grant of an equity compensation package, consisting of shares of stock and warrants, constituted a "purchase or sale" of a security. *See also In re Med Diversified Inc.*, 461 F.3d 251, 256 (2d Cir. 2006) (holding that claim based on debtor's failure to issue its common stock to employee in exchange

¹ The Bankruptcy Code, Bankruptcy Rules and case law make clear that the Debtors do not need to commence an adversary proceeding either to enforce a subordination agreement pursuant to Bankruptcy Code section 510(a) or to seek to subordinate a Compensation Claim pursuant to Bankruptcy Code section 510(b). FED. R. BANKR. P 7001(8); *In re Lernout & Hauspie Speech Prods., N.V.*, 264 B.R. 336, 339 (Bankr. D. Del. 2001) ("Because Rule 7001(8) appears to limit subordination complaints to allowed claims, the appropriate procedural vehicle for resolution of the issue is a contested matter under Fed. R. Bankr. P. 9104.").

for his stock in another company, allegedly in violation of the parties' termination agreement, was a claim arising from the purchase or sale of the debtor's stock.); *In re Touch Am. Holding, Inc.*, 381 B.R. 95, 104 (Bankr. D. Del. 2008) (holding that claims based on stock received as matching contribution under an ERISA plan likewise constituted a "purchase or sale" of securities).

20. In *Enron*, employees filed claims asserting a right to payment for damages in connection with unexercised stock options they had received during the course of their employment. The Court held that it was clear that a stock option was a "security" as that term was defined in section 510(b) of the Bankruptcy Code. *Enron*, 341 B.R. at 150. The Court further found that, "[w]hile it is true that the Claimants did not purchase the stock options on the open market, they nonetheless exchanged value for the options: here, their labor. Such exchange falls under a broad reading of the term 'purchase.'" *Id.* at 151 (citing *Frankum v. Int'l Wireless Communications Holdings, Inc. (In re Int'l Wireless Communications Holdings, Inc.)*, 279 B.R. 463 (D. Del. 2002) ("That Appellants received the Debtors' stock as part of a compensation package does not preclude the transfer from being characterized as a purchase/sale of the Debtors' stock.")). This was true even where the employees "never elected to receive stock options, but rather were required to take a minimum percentage of their annual bonus in stock option form." *Id.* The Court found flaws in the employees' argument that they not "purchase" the stock options, because there was no voluntary exchange of goods, services or currency:

Although implicit, there is nonetheless a bargain and exchange of value. Here, the exchange is made not at the time of payment but prior to employment. If these Claimants were required to receive a portion of their compensation as options, that was a condition of employment the Claimants willingly accepted in return for their labor. These Claimants, thus, "purchased" the stock options with their labor.

Id.

21. The Court in *Enron* further concluded that “claims alleging the fraudulently induced election of stock options as part of a compensation package are claims ‘arising from’ the purchase of a security and should thus be subordinated pursuant to section 510(b).” *Id.* “[P]hysical possession of the security is not required for a claim based upon that security to be subordinated.” *Id.* at 163 (citing *American Broad. Sys. v. Nugent (In re Betacom of Phoenix, Inc.)*, 240 F.3d 823 at 829-30 (9th Cir. 2001) (finding that “[n]othing in § 510(b)'s text requires a subordinated claimant to be a shareholder.”)).

22. Like it did in *Enron*, the Court should find that the Equity Awards in this case are equity interests and the Compensation Claims arise from the purchase and sale of securities. As the Court found in *Enron*, neither the fact that Equity Awards were a form of compensation for services performed, nor the fact that claimants asserting Compensation Claims could not opt to receive compensation in cash in lieu of Equity Awards converts the Compensation Claims into claims for debt. Any portion of a Compensation Claim alleging the claimant was induced to accept or retain its Equity Awards should similarly be subordinated pursuant to section 510(b) of the Bankruptcy Code.

Reservation of Rights

23. The Debtors reserve all their rights to object on any other basis to any Compensation Claim or any portion of any Compensation Claim for which the Court does not grant the relief requested herein.

Notice

24. No trustee has been appointed in these chapter 11 cases. Notice of this One Hundred Thirtieth Omnibus Objection to Claims has been provided to: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee for Region 2; (iii) the attorneys for the Creditors’

Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, in accordance with the Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures, dated February 13, 2009 [Docket No. 2837] and the Procedures Order. The Debtors submit that such notice is sufficient and no other or further notice need be provided.

25. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: April 18, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	ADAMS, DAVID J. 12 ST JOHN'S LANE HARTLEY, KENT, DA3 8ET UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11117	\$303,880.00
2	ADLER, JENNIFER S. 166 EAST 61ST STREET # 17G NEW YORK, NY 10065	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30611	Undetermined
3	AFFRONTI, MINDY (WEISS) 446 MANOR AVE CRANFORD, NJ 07016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29962	Undetermined
4	AFFRONTI, MINDY (WEISS) 446 MANOR AVE CRANFORD, NJ 07016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29963	Undetermined
5	AGARWAL, MANISH 45 W 60TH STREET APT 7A NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23740	\$471,799.98
6	AHMED, MUHAMMAD S THE HOLLIES 33 WOODHAM ROAD HORSELL SURREY WOKING, GU214EN UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25170	Undetermined
7	ALBERTI JR, NICHOLAS W 80 POST KUNHARDT RD. BERNARDSVILLE, NJ 07924		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29921	\$383,953.00
8	ALPER, STEVEN D. 24 NATHAN DRIVE TOWACO, NJ 07082-1452		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15409	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
9	ANDERSON, BRADLEY 51 CRANBERRY STREET BROOKLYN, NY 11201		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15598	\$827,886.00
10	ANDERSON, BRIDGET C 4 ESSEX COURT 30 ST JAMES'S PLACE LONDON, GT LON, SW1A 1NR UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13340	\$567,054.94
11	ANMUTH, DOUGLAS 15 GEORGIAN CT ROSLYN, NY 115762709		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30404	\$467,883.74
12	ANTENBERG, GARY 330 CHESTNUT DR ROSLYN, NY 11576		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27367	Undetermined
13	ARMSON, ALISON S. 8 AYLMEER HOUSE EASTNEY STREET LONDON, SE10 9NU UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24328	Undetermined
14	ARNAUDY, ANTHONY JOHN 21 SOUTH BAY RD, HOUSE E REPULSE BAY HONG KONG,	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22954	\$559,584.00
15	ASHKENAZY, IRENE 404 EAST 76TH STREET APARTMENT 12D NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29196	\$400,977.77
16	ASSANTE, MICHAEL A. 9 KENSINGTON COURT WARREN, NJ 07059	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18086	\$614,820.69

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
17	AUDAIN-PRESSLEY, KEISHA NEUBERGER BERMAN 605 3RD AVE, 21ST FLOOR NEW YORK, NY 10158		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25260	Undetermined
18	AUSTIN, RICHARD J LYGON COTTAGE BUTE AVENUE SURREY PETERSHAM, TW10 7AX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15532	\$585,386.00
19	AXELROD, ARI 8 BOGLE STREET WESTON, MA 02493		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31271	Undetermined
20	BAIONE, ANNE MARIE 65 HARTMANN AVENUE GARFIELD, NJ 07026		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32031	Undetermined
21	BAK, JI 243 WAYFAIR CIRCLE FRANKLIN LAKES, NJ 07417		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28250	\$639,126.00
22	BAKER, SIMON P 115 ROYAL HILL GREENWICH LONDON, SE10 8SS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25903	\$275,324.44
23	BALADI, ANTONIN 10 STRATFORD ROAD LONDON, W8 6QD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/24/2009	9256	\$777,311.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
24	BALL, MARTIN APPLECROFT THE WARREN ASHTHEAD SURREY, KT21 2SA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32238	\$887,055.00
25	BANCONI, ANTHONY 713 CAMP WOODS RD VILLANOVA, PA 19085		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29917	Undetermined
26	BARLOW, JONATHAN 16 BRONX STREET TUCKAHOE, NY 10707		Lehman No Case Asserted/All Cases Asserted	09/21/2009	21364	\$915,771.00
27	BARON, DAVID 160 RIVERSIDE BLVD APT. 30A NEW YORK, NY 10069		Lehman No Case Asserted/All Cases Asserted	09/22/2009	34273	Undetermined
28	BASSIN, BILL 124 WEST 60TH STREET APT. 40K NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29054	\$285,000.00
29	BAUERMEISTER, JURGEN H 9 GARTHSIDE CHURCH ROAD, HAM RICHMOND, SURREY, TW105JA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24307	\$290,441.10
30	BAUMANN, MORGAN C 120 WEST 86TH STREET APARTMENT 6C NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/03/2009	10304	\$909,638.48
31	BAWLE, PATRICK 70E ONSLOW GARDENS LONDON, SW7 3QB UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31654	\$646,643.23

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
32	BECKER, JENNIFER 611 BUCHANAN BLVD RED BANK, NJ 07701		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13360	\$327,351.20
33	BECKER, STEVEN 7 JEFFERSON CT. MONROE, NJ 08831	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/04/2009	10384	\$278,089.31
34	BEGGANS, JOSEPH A, JR 11 WEST 69TH STREET - APT 7A NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22699	\$991,011.96
35	BERG, NICOLETTE 37 BEAUFORT PARK LONDON, NW11 BS UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24367	Undetermined
36	BERMAN, EILEEN B. 103 BANYAN ISLE DRIVE PALM BEACH GARDENS, FL 33418	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26132	\$370,000.00
37	BEURKET, WILLIAM P. 217 OLD BRANCHVILLE RD RIDGEFIELD, CT 06877		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30366	Undetermined
38	BIALA, EREZ 372 CENTRAL PARK WEST APT 5H NEW YORK, NY 10025		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30022	\$333,243.00
39	BISBEE, GERALD E. III 79 WASHINGTON PLACE, APT. # 3F NEW YORK, NY 10011		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25183	\$582,751.00
40	BLACK, JEFF 10 LIBERTY ST. #16F NEW YORK, NY 10005	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28656	\$261,050.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
41	BLACKER, RICHARD 60 STERNDAL ROAD LONDON, W14 0HU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31646	\$681,833.00
42	BLAKE, SHARON F 212-29 HILLSIDE AVE APT 3EW QUEENS VILLAGE, NY 11427		Lehman No Case Asserted/All Cases Asserted	09/21/2009	26299	Undetermined
43	BLEWITT, J. RICHARD 211 CENTRAL PARK WEST, 6K NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/27/2009	3111	\$718,816.95
44	BOCCIO, MICHAEL 10 HEATHER DRIVE KINGS PARK, NY 11754	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	7516	\$340,536.00
45	BOMMI, VIVEK 428 9TH STREET WILMETTE, IL 60091		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24967	\$263,868.00
46	BONAVENTURA, RICHARD 350 E. 79TH STREET # 20B NEW YORK, NY 10075		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27371	Undetermined
47	BONINSEGNA, ALESSANDRO M 3 UPPER CHEYNE ROW LONDON, SW35JW UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25898	\$265,489.00
48	BOPF, LAUREN J. 215 E. 79TH STREET APT. 10F NEW YORK, NY 10021		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12188	Undetermined
49	BOPP FLYNN, KATHRYN M. 271 SEIDMAN AVE STATEN ISLAND, NY 10312		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18937	\$459,155.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
50	BOSSLER, JUERGEN 34 ALBANY PARK ROAD SURREY KINGSTON UPON THAMES, KT2 5SW UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18591	Undetermined
51	BOYCE, EDWARD THOMAS GEORGE 18 OAKLEY GARDENS LONDON, SW3 5QG UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/19/2009	19513	\$630,452.62
52	BROADBENT, WILLIAM S 75 PECKSLAND ROAD GREENWICH, CT 06831-3647		Lehman No Case Asserted/All Cases Asserted	08/31/2009	9971	\$849,686.28
53	BROWN, MELVILLE M., JR. 9516 FAIRCREST DR. DALLAS, TX 75238	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/31/2009	9860	\$384,532.00
54	BRUYNESTEYN, MICHAEL 201 EAST 77TH STREET, APT. 14D NEW YORK, NY 10075	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20290	\$260,230.00
55	BURLAGE, DENIS J 6 SHORE VIEW PLACE HUNTINGTON, NY 11743		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12222	\$795,670.00
56	BURROUGHS, JAMIRI 2186 FIFTH AVENUE, APT. 15T NEW YORK, NY 10037	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30412	Undetermined
57	CALDARA, ELIZABETH 3370 HAROLD STREET OCEANSIDE, NY 11572	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31359	Undetermined
58	CALLISON, RICHARD S. 229 W 60TH ST APT 21P NEW YORK, NY 100237514	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23728	\$252,240.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
59	CAMERON, BRUCE A RIVERVIEW PARK 38 CIRRIUS CRESCENT GRAVESEND, KENT, DA12 4QT UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	08/25/2009	9384	Undetermined
60	CANTON, KEITH E 9 EMERALD WOODS TARRYTOWN, NY 10591		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30449	Undetermined
61	CARRINGTON, NATALIE 60 E. 9TH ST. APT 237 NEW YORK, NY 10003	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32740	Undetermined
62	CATALANO, JULIE ANN 109 NANCY LANE CHESTER, NY 10918	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31389	Undetermined
63	CHABOT, MARC FLAT 6, 12 VICARAGE GATE LONDON, W8 4AG UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/15/2009	13071	Undetermined
64	CHABOT, MARC FLAT 6, 12 VICARAGE GATE LONDON, GT LON, W8 4AG UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/15/2009	13073	Undetermined
65	CHALKLEY, GUY 48 DRAKEFIELD ROAD LONDON, SW17 8RP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23929	\$571,937.00
66	CHALLICE, BEN 23 HOLDEN WAY UPMINSTER, ESSEX, RM14 1BT UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31345	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
67	CHAMPION, ALAN R. 65 STANTON HOUSE 620 ROTHERHITHE STREET , SE16 5DJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25683	\$263,225.48
68	CHICCA, ANTONIO FLAT 8 45/47 CLERKENWELL ROAD LONDON, EC1M 5RS UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32237	Undetermined
69	CHOO, ELAINE 7B UNDERWOOD STREET LONDON, NI 7LY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	19221	\$500,000.00
70	CHOUDHURI, PUSHKAR GHOSH 1416 MARINE AVE MANHATTAN BEACH, CA 90266	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12965	\$310,640.00
71	CIPRIOTTI, ROSA VIA BONCOMPAGNI 61 APPTO 9B ROMA, 187 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18661	\$445,951.00
72	CLARKE, E. SWOPE IV 3546 N RETA AVE # 1S CHICAGO, IL 60657-1711		Lehman No Case Asserted/All Cases Asserted	09/08/2009	10562	Undetermined
73	CLINTON, MATTHEW A. 92 BAYVIEW ROAD MANHASSET, NY 11030		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28002	Undetermined
74	COHEN, HECTOR RICARDO ORTIZ DE OCAMPO 2655 P7 DTO 1 BUENOS AIRES, 1425 ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25234	\$978,808.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
75	COHEN, MICHAEL C. 9 MEADOW WOODS ROAD GREAT NECK, NY 11020	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30002	\$510,751.75
76	COHEN, MICHAEL E. 45 EAST 85TH STREET NEW YORK, NY 10028		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25070	\$742,042.29
77	COLLERTON, ANTHONY J. 165 DUANE ST #7A NEW YORK, NY 10013		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29983	Undetermined
78	COMON, ETIENNE ROSARY GARDENS, FLAT 2 ROLAND MANSIONS LONDON, SW7 4NP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25289	Undetermined
79	CONNALLY, MARK M. 5515 SOUTHWESTERN BLVD DALLAS, TX 752093433		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12075	\$976,110.00
80	CONTI, ROBERT 60 DAFFODIL COURT STATEN ISLAND, NY 10312		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31302	\$392,931.00
81	COPELAND, JOHN W. 7 EAST 80TH STREET NEW YORK, NY 10075	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32743	\$543,117.31
82	CORBETT, GERARD W 14 BEECH ROAD SURREY REIGATE, RH2 9LR UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24109	\$543,825.00
83	CORSALINI, ENRICO 2-10-18 MOTO AZABU TOKYO, 106-0046 JAPAN		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22950	Undetermined

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
84	CORTINOVIS, ENRICO FLAT 4, 11 ROYAL CRESCENT LONDON, W11 4SL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24303	\$685,960.63
85	COSAITIS, MARK A. 18 LYFORD ROAD LONDON, SW18 3LG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15516	\$687,921.92
86	COSTELLO, JAMES E. 87 FOURTH STREET GARDEN CITY, NY 11530		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27968	\$964,542.00
87	COVILL, LAURENCE 4 WILLOW VALE KENT CHISLEHURST, BR7 5DF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34480	\$443,002.00
88	CREED, DONAL 24 HIGHPOINT PLACE PRINCETON JUNCTION, NJ 08550	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28735	\$317,365.00
89	CROKE, ROBERT T. 310 HEMPSTEAD AVE. ROCKVILLE CENTRE, NY 110		Lehman No Case Asserted/All Cases Asserted	09/15/2009	12747	Undetermined
90	CROKE, ROBERT T. 310 HEMPSTEAD AVE. ROCKVILLE CENTRE, NY 11570		Lehman No Case Asserted/All Cases Asserted	09/15/2009	12748	Undetermined
91	CROUTIER, KEVIN 20 ANDOVER ROAD ROCKVILLE CENTRE, NY 11570		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23883	\$673,000.00
92	CROUTIER, KEVIN 20 ANDOVER ROAD ROCKVILLE CENTRE, NY 11570	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23884	\$484,260.29

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
93	CURTIS, ROBERT DANIEL MIDHOPE PILGRIMS WAY, KEMSING SEVENOAKS, KENT, TN15 6LS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11286	\$388,625.00
94	CYROT, BENJAMIN 8 RUE DE LA POMPE PARIS, 75116 FRANCE		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32229	\$304,381.40
95	DABULIS, MICHAEL H-2 TWIN LIGHTS CT HIGHLANDS, NJ 07732		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27487	Undetermined
96	DAS, NACHIKETA 301 EAST 69TH STREET APARTMENT 19B NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27231	\$588,932.07
97	DE GRADO, FILIPE 25 BANK ST LONDON, E14 5LE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18104	\$603,291.33
98	DELAJOUX, JULIEN 5 RUE DE BEAUX ARTS 75 PARIS, 75006 FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15670	\$694,650.00
99	DENATALE, CHRISTOPHER 10 VICTORIAN CT. MILTON, NY 12547		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31360	Undetermined
100	DESAI, DEZ M. 350 ALBANY STREET, 4R NEW YORK, NY 10280	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/26/2009	3094	\$573,287.33

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
101	DESBIEZ, DENIS 30 EAST 81ST STREET, #6E NEW YORK, NY 10028		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31542	\$472,390.00
102	DESENS, JACK E. P.O BOX 2079 ORLEANS, MA 02653	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/15/2009	5389	\$318,193.74
103	DESTEFANO, JOHN D 38 TIMBER RIDGE DR. HUNTINGTON, NY 11743	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22112	\$425,416.00
104	DEXTER, DARRIN ANDERSON 6 THE DRIVE WELWYN HERTS, AL6 0TR UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18366	\$348,653.88
105	DITORE, MICHAEL 30 SECOND ST MANHASSET, NY 11030		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23741	Undetermined
106	DORFMAN, DAVID A. 55 SARLES ST ARMONK, NY 10504		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28647	Undetermined
107	DOUGLAS, DAVIA 44 THIRD AVENUE PELHAM, NY 10803		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29984	Undetermined
108	DUFOURNIER, PHILIPPE 5 MOORHOUSE ROAD LONDON, W25DH UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15528	Undetermined
109	DURHAM, ROBERT E. 1057 FARMINGTON LANE ATLANTA, GA 30319	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	41493	\$626,883.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
110	DYKES, CAROLYNE WOODLANDS CHISLEHURST ROAD KENT, BR7 5LD UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24292	\$283,712.45
111	DZIEMIAN, DANIEL 44 COLEMAN AVENUE EAST CHATHAM, NJ 07928	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24570	\$255,700.29
112	ECHTERMANN, HEIDEMARIE U. 203 HEIGHTS LANE TENAFLY, NJ 07670		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28584	Undetermined
113	EICKBUSH, GREGORY F. 129 OLD STIRLING RD WARREN, NJ 07059	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27717	\$440,328.00
114	ELEFThERIOU, ANTONIOS C. 12 ST DAVIDS SQUARE LONDON, E14 3WA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32295	\$325,825.00
115	EMMERT, JAMES R. 35 PROSPECT AVE GARDEN CITY, NY 11530	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15093	\$571,893.24
116	ESTELLA, TIMOTHY E. 95 SADDLE HILL ROAD HOPKINTON, MA 01748	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/31/2009	9953	\$833,650.00
117	EXLEY, MARK FLAT 2 THE EDWARDES BUILDING 35-37 BATTERSEA RISE CLAPHAM LONDON, SW11 1HG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25352	\$408,750.00

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
118	FALCE, MICHAEL DALE 12 ARBOR WALK LANE RANCHO SANTA MARGARITA, CA 92688	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24150	\$594,328.95
119	FALENCHUK, ANDRIY 150 E 77TH ST - 11C NEW YORK, NY 10075		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30069	\$369,304.00
120	FAVRE, JEAN-PHILIPPE 9 BOULEVARD VICTOR HUGO SAINT GERMAIN EN LAYE, 78100 FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17783	\$647,246.67
121	FEIDELSON, PAUL 32 MILLERTOWN ROAD BEDFORD, NY 10506		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30457	Undetermined
122	FEIEREISEN, RONNY 72 FILZJOHN'S AVENUE LONDON, NW3 5L5 UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24369	\$975,715.00
123	FELDKAMP, GEOFFREY F PO BOX 2349 ADDISON, TX 75001	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25002	\$897,909.87
124	FERNANDEZ, JEFFREY 145 WYOMING AVENUE MAPLEWOOD, NJ 07040	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15697	\$763,045.00
125	FINKELSTEIN, ANDREW L. 63 TAYLOR RD. SHORT HILLS, NJ 07078		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23620	\$810,601.00
126	FINN, NICHOLAS B. 55 INDIAN HILL ROAD BEDFORD, NY 10506	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21664	\$320,199.00
127	FIORENZA, JANET A. 22 LAKE ROAD RYE, NY 10580		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17341	\$328,232.00

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
128	FIORETTI, TIZIANA S VIA A. RISTORI 42 RM ROME, 00197 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31157	\$295,860.00
129	FIRISEN, SPENCER 27 HOWELL ST PINE BUSH, NY 12566		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29985	Undetermined
130	FITZGERALD, GEOFFREY B. 66 BRITE AVENUE SCARSDALE, NY 10583	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27718	\$306,813.00
131	FITZGERALD, SEAN J. 26 VALLEY LANE CHAPPAQUA, NY 10514		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30634	Undetermined
132	FORD, TIMOTHY C. PO BOX 471466 SAN FRANCISCO, CA 94147	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/19/2009	19568	\$467,215.00
133	FOSTER, SCOTT CROSSWAYS LASCOMBE LANE PUTTENHAM SURREY, GU3 1BA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24509	\$530,789.09
134	FOUNTAIN, PETER 2979 AVE S BROOKLYN, NY 11229		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29465	Undetermined
135	FRASER-JENKINS, INIGO L 4 MONTAGU HOUSE 33 PADDINGTON STREET LONDON, GT LON, W1U4HF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25772	\$460,525.00

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
136	FRAYNE, PATRICK M. 742 BIRCHWOOD DRIVE WYCKOFF, NJ 07481	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/26/2009	3091	\$593,464.65
137	FREAR, CORY A 325 WILLOW AVE. APT. 5A HOBOKEN, NJ 07030		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32386	\$271,964.94
138	FROEHLICH, THORSTEN 35C RANDOLPH CRESCENT LONDON, W9 1DP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16027	Undetermined
139	GALLAGHER, MELISSA ANNE 23 HAMBALT RD LONDON, SW4 9EA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22653	Undetermined
140	GAMBEE, PETER C. 192 CATALPA ROAD WILTON, CT 06897		Lehman No Case Asserted/All Cases Asserted	09/21/2009	20299	\$356,839.00
141	GANEK, HOWARD 775 PARK AVE APT 5C NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9675	\$983,153.55
142	GANNON, PAMELA N. 45 WEST 60TH ST. APT 20K NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	04/01/2010	66450	\$493,832.00
143	GARG, SANDEEP 40 EAST 9TH STREET APT 11K NEW YORK, NY 10003		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15540	\$383,624.00
144	GARTLAND, WILLIAM 55 MAYWOOD ROAD DARIEN, CT 06820		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27369	Undetermined

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
145	GARVEY, BRENDAN 245 WEST 99TH ST, APT 26B NEW YORK, NY 10025		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27275	Undetermined
146	GATTO, JOSEPH 146 BROOKSIDE DRIVE GREENWICH, CT 06831	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31076	Undetermined
147	GEARY, JAMES WESTGATE HOUSE DEDHAM COLCHESTER ESSEX, C076HJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18782	\$661,605.90
148	GEBERT, REINHOLD W. 1 OBER ROAD PRINCETON, NJ 08540		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13371	\$612,626.00
149	GENDRON, NICHOLAS J 34 SKYTOP DRIVE RAMSEY, NJ 07446	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30051	\$489,712.00
150	GERMAIN, JOHN C. 1491 MILL HILL ROAD SOUTHPORT, CT 06890	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18923	\$250,000.00
151	GIBB, DOMINIC I 57 HYDE VALE LONDON, SE10 8QQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25906	\$364,187.00
152	GILAIN-HUNEEUS, FREDERIQUE 11 KENSINGTON COURT PLACE LONDON, W8 5BJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12976	\$392,959.64
153	GILHOO, FRANCIS X 16 WEST RD NEW CANAAN, CT 06840		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27467	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
154	GILLINGHAM, KENNETH A MEADOW VIEW OAK HILL ROAD ESSEX STAPLEFORD ABBOTTS, RM4 1JH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18984	\$372,129.16
155	GOLD, RONALD 43 BEVERLY ROAD HILLSDALE, NJ 07642		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30460	\$696,601.00
156	GOTHAM, DUNSTAN 6 HAWTHORNE ROAD RADLETT HERTS, WD77BJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/19/2009	19507	\$264,800.00
157	GRANT, JONATHAN POUNDFIELD, HIGH ST BRENCHLEY, KENT, TN12 7NT UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18671	Undetermined
158	GRANTHAM, RUFUS 87 WESTCOMBE PARK ROAD LONDON, SE3 7QS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17778	\$410,784.23
159	GRAPKOWSKI, ANDREW 9 DORSET LANE SHORT HILLS, NJ 07078	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	34211	\$717,762.00
160	GRAY, LYNN Z 30 WEST 61ST STREET APARTMENT 14A NEW YORK, NY 10023-7611	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13416	\$313,084.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
161	GREENWAY, LISA K 161 WATLING STREET PARK ST VILLAGE HERTS ST ALBANS, AL22NZ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16284	\$309,353.00
162	GRIFFIN, BERNARD J. 22 ESSEX ROAD CHATHAM, NJ 07928		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17340	\$265,462.00
163	GRIMEH, MOHAMMED 3 STONEHEDGE CIRCLE BEDFORD, NY 10506		Lehman No Case Asserted/All Cases Asserted	12/02/2009	65814	\$329,108.00
164	GRUHL, IVAN P. 124 FREMONT AVE. DUBUQUE, IA 52003	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19439	\$479,316.24
165	GUILBERT, MARION 10 ADAMSON ROAD, FLAT 1 LONDON, W3 3HR UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32750	\$522,589.00
166	GULLO, FRANK L. 485 GOWER STREET STATEN ISLAND, NY 10314	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	34216	Undetermined
167	GUY, VIRGINIA M. 9 ROCHELLE DR NEW CITY, NY 10956		Lehman No Case Asserted/All Cases Asserted	09/08/2009	10769	\$867,338.00
168	HAFF, JANE T. 55 BALDWIN AVE POINT LOOKOUT, NY 11569	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27404	\$259,073.00
169	HALEY, PAUL R 55 CASSANDRA ROAD WEYMOUTH, MA 02189		Lehman No Case Asserted/All Cases Asserted	09/22/2009	33113	\$566,161.00

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
170	HALIGOWSKI, HENRY M. 50 LINWOOD DR MONROE, NJ 08831		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23810	\$259,321.00
171	HANCOCK, STEPHEN 36 NEWTON ROAD CAMBRIDGE, CAMBS, CB2 8AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	64041	\$556,746.00
172	HANDWERKER, KEVIN 330 EAST 75TH STREET APT. 15A NEW YORK, NY 10021		Lehman No Case Asserted/All Cases Asserted	08/25/2009	9339	\$443,967.97
173	HARBER, LANA FRANKS 33 RIVERSIDE DRIVE NEW YORK, NY 10023		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29988	Undetermined
174	HARFORS, CAROLINE 249 SOUTH PARK ROAD WIMBLEDON, SW19 8RY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24368	Undetermined
175	HARRISON, RYAN 385 OCEAN BLVD, APT 6C LONG BRANCH, NJ 07740		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31364	Undetermined
176	HARTLEY, GEORGE 39 WALHAM GROVE LONDON, SW6 1QR UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18786	\$830,894.93
177	HAWKINS, THOMAS A. 123 DUCK POND ROAD GLEN COVE, NY 11542	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21872	\$357,226.00

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
178	HAYES, DAVID MALT MILL BARN CASTLETHORPE ROAD HANSLOPE BUCKS, UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23933	\$412,339.00
179	HEALY, MICHAEL C 14 HIDDEN LAKE RIDGE WILTON, CT 06897	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31875	Undetermined
180	HEDGECOCK, JOSEPH M. 25 KINGSWOOD DR OLD BETHPAGE, NY 11804	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23904	\$440,106.38
181	HEIKE, DAVID 10 GILLIAM LANE RIVERSIDE, CT 06878		Lehman No Case Asserted/All Cases Asserted	09/22/2009	26588	Undetermined
182	HEISS, CARRIE L YEW TREE HOUSE HIGH STREET KEMSING, SEVENOAKS, KENT, TN156NB UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	08/28/2009	9599	\$911,981.81
183	HENDERSON, CHARLES A. 84 REID AVE PORT WASHINGTON, NY 11050		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27715	\$511,488.66
184	HENN, JAMES F. 1 MEADOW WAY LANE EAST HAMPTON, NY 11937	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20184	\$596,726.00
185	HENRIQUEZ, SANDRA 57 FORSYTH STREET ATLANTA, GA 30303		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32211	Undetermined

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
186	HEQUET, OLIVIER 9 UNION STREET LONDON, N1 7DH UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17787	\$313,411.52
187	HIBOU, EMMANUEL FLAT 5 30 BINA GARDENS LONDON, SW5 0LA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/03/2009	10213	\$829,500.00
188	HITTMAYER, CHRISTOPH A. 127 RODENHURST ROAD LONDON, GT LON, SW4 8AF UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30735	\$530,564.00
189	HITZMANN, MICHAEL 4 PARK AVENUE, APT 18G NEW YORK, NY 10016		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27274	Undetermined
190	HOAR, NICK JOHN 48A WINCHESTER STREET LONDON, SW1V 4NF UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30475	\$389,793.12
191	HOMMEL, THOMAS E. 24 MERRIAM AVE BRONXVILLE, NY 10708	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23719	\$886,252.00
192	HOWARD, SHARON PO BOX 536 REEDERS, PA 18352		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29987	Undetermined
193	HOWE, CHRISTIAN J. APT. #201 1-1-11, MINAMI-AZUBU MINATO-KU TOKYO, 106-0047 JAPAN		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25387	Undetermined

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
194	HYMAN, JAY M. P.O.B. 1835 9 HAGEFEN STREET HASHMONAIM, 73127 ISRAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31692	\$268,508.00
195	IKEMORI, TAKEO 3-12-16-402 TAKANAWA 13 MINATO-KU, 108-0074 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15086	\$374,775.00
196	IMPERATO, JASON 148 WEAVER STREET GREENWICH, CT 06831	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25453	\$800,283.00
197	ISLEF, ADAM CF 2 ELYSTAN PLACE LONDON, SW3 3LF UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25748	\$676,511.00
198	JAMES, GARY 25 HOSKIER RD SOUTH ORANGE, NJ 07079		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24697	Undetermined
199	JAMESON, IAN M 5 HILLIER ROAD LONDON, SW116AX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15388	\$767,922.26
200	JEFFREY, STUART 68 LONDON ROAD LONDON, NW8 ONA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25773	\$503,175.00
201	JOHNSON III, HENRY S. 270 WEST END AVE APARTMENT 7E NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28261	\$396,704.00

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
202	JOHNSON JR., ANDREW A 544 LINDEN AVENUE OAK PARK, IL 60302	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24406	\$824,170.00
203	JONES, BARRY M 22 LIMWOOD CLOSE LANGLEY PARK KENT BECKENHAM, BR33XW UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/19/2009	19505	\$404,734.00
204	JOTWANI, TARUN 48 WYNNSTAY GARDENS LONDON, W8 6UT UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25378	Undetermined
205	JU LI 334 W. 89TH STREET. APT 1 NEW YORK, NY 10024		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27229	\$612,355.50
206	JUNDANIAN, GREGORY A. 56 GLENRIDGE ROAD DEDHAM, MA 02026		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16241	\$613,036.92
207	KAHN, KENNETH M. C/O NEUBERGER BERMAN 605 THIRD AVE NEW YORK, NY 10158		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30098	\$614,482.00
208	KALYANSWAMY, ASHOK FLAT 83 20 ABBEY ROAD LONDON, NW8 9BW UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18368	\$336,321.00
209	KANG, SANGWAN A 1702 GALLERIA PALACE CHAMSIL-DONG SONGPA-KU SEOUL, KOREA, REPUBLIC OF	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12629	\$315,001.00

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
210	KEATING, DONNA 350 RICHMOND TERRACE APT. 6Q STATEN ISLAND, NY 10301	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31697	Undetermined
211	KEATING, DONNA 350 RICHMOND TERRACE APT. 6Q STATEN ISLAND, NY 10301	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31698	Undetermined
212	KEATTS, SEAN B. NE 61ST STREET SEATTLE, WA 98115-7928		Lehman No Case Asserted/All Cases Asserted	09/22/2009	34284	Undetermined
213	KEITH, CAROL 29 LINDEN AVE JERSEY CITY, NJ 07305		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24880	Undetermined
214	KEMEN, GORDIAN 27 ADDISON AVE BELLE MEAD, NJ 085025109		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25489	\$282,915.00
215	KETTLER, R. KYLE 154 PLANTATION HOUSTON, TX 77024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13888	\$350,000.00
216	KIERNAN, ELLEN V. 59 SUSSEX ROAD NEW PROVIDENCE, NJ 07974	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27333	\$620,128.00
217	KIM, GLENN V 5 WELLINGTON SQUARE LONDON, SW3 4NJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	34286	Undetermined
218	KOCH, ROBERT C. 6 COHAWNEY ROAD SCARSDALE, NY 10583		Lehman No Case Asserted/All Cases Asserted	09/21/2009	21414	Undetermined

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
219	KONTOMINAS,KONSTANTINOS 92 CENTURION BUILDING CHELSEA BRIDGE WHARF 376 QUEENS ROAD LONDON, GT LON, SW8 4NZ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31201	\$419,903.00
220	KROFT, GORDON N. J. 169 E. 69TH STREET APT. # 4D NEW YORK, NY 10021-5151	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31943	Undetermined
221	KULMAN, GUY 800 HIGH SCHOOL WAY MOUNTAIN VIEW, CA 94041	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32255	Undetermined
222	L'ESPERANCE, ROS 4 EAST 72ND STREET NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31077	Undetermined
223	LADIWALA, SAJJAD 3 HUDSON COURT PRINCETON JCT, NJ 08550	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30775	\$935,716.00
224	LAMAR, MARIO 21 PRINCESS COURT STAMFORD, CT 06903	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	7466	\$495,716.00
225	LANCASTER, ROBERT P. 4209 MCFARLIN BLVD. DALLAS, TX 75205		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18096	\$358,464.42
226	LANDAU, JEREMY A. 220 EAST 63RD STREET APARTMENT 2A NEW YORK, NY 10065	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	13005	\$264,581.47
227	LARKINS, ROBERT JOHN 40 LUPIN LANE ATHERTON, CA 94027	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/27/2009	3108	\$701,833.00

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
228	LASCHER, MICHAEL 70 EAST 77TH STREET, APT. 2A NEW YORK, NY 10075	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28649	\$266,915.00
229	LAUGHLIN, ROBERT J. 59 ALLWOOD ROAD DARIEN, CT 06820		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30609	\$491,000.00
230	LAURINO, JOHN 2360 LINDENMERE DRIVE MERRICK, NY 11566-4312		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15273	\$301,609.00
231	LAWRENCE, NICOLE S. 143 READE STREET, APT 3A NEW YORK, NY 10013	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/17/2009	3373	\$354,008.53
232	LEACH, JEFFREY R 58 CREST DRIVE LITTLE SILVER, NJ 07739		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17324	\$361,750.00
233	LEAN, MICHAEL J. 150 EAST 77TH STREET APT 3F NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19400	\$446,623.78
234	LEGIEZA, MICHAEL 9 KNOLLWOOD RD ROSLYN, NY 11576		Lehman No Case Asserted/All Cases Asserted	09/09/2009	10908	\$472,767.00
235	LEGOTTE, LEONARD J. 549 RATHBUN AVE STATEN ISLAND, NY 10312	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31268	Undetermined
236	LENG, MANHUA 391 CLINTON STREET, APT 1A BROOKLYN, NY 11231		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27230	\$520,584.00
237	LEONARD, JOSEPH NOEL 71A WARRINGTON CRESCENT LONDON, W91EH UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22948	Undetermined

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
238	LEVY, STEWART F. 420 EAST 72ND STREET APT. # 20E NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14342	\$288,662.33
239	LILIANA, CHIU 49 HARVEST DRIVE SCARSDALE, NY 10583	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/16/2009	5430	\$450,000.00
240	LINDNER, PAUL T 23 THOMPSON PL PARLIN, NJ 08859-1056		Lehman No Case Asserted/All Cases Asserted	09/10/2009	11278	Undetermined
241	LITHANDER, CARL JOHAN 2 KINGS MANSIONS LAWRENCE STREET LONDON, SW3 5NB UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	08/06/2009	7495	Undetermined
242	LOHUIS, DAVID C/O O'CONNER, MORSS & O'CONNER, P.C. 1085 MORRIS AVENUE UNION, NJ 07083		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27268	Undetermined
243	LORD III, JOSEPH F 79 BUENA VISTA AVE. RUMSON, NJ 07760	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21360	\$270,318.00
244	LUNNIE, CHRISTOPHER 26 POPLAR AVENUE BRONX, NY 10465		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28383	Undetermined
245	MAINI, KUNAL 3-11-9, # 203, NINAMI AZABU, MINATO KU TOKYO, 1060047 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18656	\$695,888.00
246	MALETTS, RHODA PERITZ 7 DOGWOOD LANE DEMAREST, NJ 07627		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28901	\$757,138.05

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
247	MALONEY, CHRISTOPHER 60 ANDREWS AVE WYANDANCH, NY 11798		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17372	Undetermined
248	MALVEY, JOHN V. 174 WILDWOOD AVENUE UPPER MONTCLAIR, NJ 07043	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30576	Undetermined
249	MARCHAND, STEPHANE 37 CANFIELD GARDENS LONDON, NW6 3JN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32510	\$376,000.00
250	MARCUS, LISA 131 DEVRIESE COURT TENAFLY, NJ 07670		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24889	\$655,703.00
251	MAROLDA, GIOVANNI 191 OLD CHURCH STREET LONDON, SW3 6EB UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24250	Undetermined
252	MARTINEZ, JORGE CARLOS A3 GOODWOOD 52 CHUNG HOM KOK ROAD HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24904	\$345,744.00
253	MASTERPALO, DINA 11 STONEYBROOK RD HOLMDEL, NJ 07733		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28704	Undetermined
254	MAURICIO, JERRY G. 2 WATER STREET, APT. 12A NEW YORK, NY 10004	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/04/2009	10451	\$500,000.00
255	MCCARTHY, BRIAN M. 195 WALNUT LN MANHASSET, NY 11030-1600		Lehman No Case Asserted/All Cases Asserted	08/19/2009	8725	\$389,706.00

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
256	MCCULLY, MICHAEL K. 333 EAST 18TH STREET NEW YORK, NY 10003	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/15/2009	65949	\$837,036.00
257	MCGUIRE, THOMAS J. 91 CENTRAL PARK WEST 11F NEW YORK, NY 10023		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27370	Undetermined
258	MCHUGH, KENNETH G. 458 VANCE AVENUE WYCKOFF, NJ 07481	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11119	\$655,000.00
259	MCLEAN, PATRICK 10 W 135TH STREET APT 14R NEW YORK, NY 10037	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30004	Undetermined
260	MEHOS, STEPHEN 229 WEED STREET NEW CANAAN, CT 06840	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29476	Undetermined
261	MERCHANT, MARK S. 2 ASHMOUNT ROAD LONDON, GT LON, N193BH UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	19370	\$743,083.00
262	MESSINA, ANGELO 50 RAMBLE LANE LEVITTOWN, NY 11756	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31671	Undetermined
263	MEYERS, MICHAEL G. 10 NORTHERN AVENUE BRONXVILLE, NY 10708		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29197	Undetermined
264	MEYLER, MICHAEL 4 HAMPTON ROAD CHATHAM, NJ 07928		Lehman No Case Asserted/All Cases Asserted	09/17/2009	14970	\$984,000.00
265	MICHEL, JENNIFER 1493 ENVIEE DR. BOLINGBROOK, IL 60490		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31732	Undetermined

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
266	MILLER, ELLEN J. 45 CLABON MEWS LONDON, SW1X 0EQ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16226	\$373,227.49
267	MILLER, JEFFREY S 2 COLUMBUS AVENUE, APT. 25C NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30014	Undetermined
268	MISCHLER, VINCENT 48 THURLEIGH ROAD LONDON, SW12 8UD UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32557	\$704,789.18
269	MODUKURI, SRINIVAS 74 5TH AVENUE APT 10A NEW YORK, NY 10011		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27431	Undetermined
270	MORRAR, EMAD 12 STORMONT ROAD LONDON, N64NL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/07/2009	36804	Undetermined
271	MORRIS, JONATHAN R. 18 LOOKOUT HILL ESSEX, CT 06426	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18287	\$690,000.00
272	MORSE, DAVID H. 6 CHESTNUT AVENUE BRONXVILLE, NY 10708		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25501	\$555,302.00
273	MORTNER, HARRY S. 15 WEST BRANCH RD. WESTPORT, CT 06880		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24673	\$639,441.03
274	MOSHER, CHRISTOPHER J. 15 CAYUGA STREET RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18810	\$443,013.92

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
275	MULLER, CATHERINE 284 FIFTH AVE APT PHB NEW YORK, NY 10001	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18819	\$363,877.05
276	MUNOZ, DAVID 110 LIVINGSTON STREET, 4G BROOKLYN, NY 11201	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/26/2009	3090	\$732,167.48
277	MURPHY, JOSEPH J. 241 BEDFORD RD RIDGEWOOD, NJ 07450		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18921	\$272,469.00
278	MUSK, JOHN 9 LAVENDER SWEEP BATTERSEA LONDON, SW11 1DY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26317	\$696,705.00
279	MUSSO, CHRISTOPHER 795 PINENECK RD. SEAFORD, NJ 11783		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31251	Undetermined
280	MYERS, MARK L. 1182 ASBURY AVE. WINNETKA, IL 60093	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	13044	\$517,782.00
281	MYONG, CHUNHYONG CHARLES B-505 HILL TOP TREASURE HANNAM-DONG 1-44 UN VILLAGE YONGSAN-KU SEOUL, KOREA, REPUBLIC OF		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31202	\$457,610.00
282	NADELL, JOHN 19 HEIRLOOM LANE PORT CHESTER, NY 10573	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/04/2009	10459	\$276,436.73

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
283	NAKADATE, TAKAFUMI 2-40-12, KAMIMEGURO, MEGURO-KU TOKYO, JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/02/2009	4732	\$520,850.00
284	NASSER, HUSSEIN FLAT 17 42 UPPER BROOK STREET LONDON, W1K 7QP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14283	\$499,199.16
285	NATALI, JEAN-BAPTISTE N 18 ARGYLL MANSIONS BISHOPS KING ROAD LONDON, W14 8QG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22786	\$985,904.00
286	NEHORAI, ALEX 48 SUMATRA ROAD LONDON, NW6 1PR UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19814	\$912,519.00
287	NEWMAN, RICHARD J 3 DEEPWOOD ST COLTS NECK, NJ 07722		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17329	\$263,802.00
288	NEWTON, ANDREW DOUGLAS 44B CLIFFORD GARDENS LONDON, NW10 5JD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22300	\$663,193.50
289	NICKLAS, RICHARD P. 16 STRATFORD ROAD SCARSDALE, NY 10583		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31750	Undetermined
290	O'HARA, THOMAS J. 8 SILVER MAPLE COURT BELLE MEAD, NJ 08502		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27922	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
291	O'MARA, MICHAEL J. 10 HURST VIEW ROAD SURREY SOUTH CROYDON, CR2 7AG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17872	\$308,382.00
292	OKUROWSKI, AMY 1125 MAXWELL LANE #818 HOBOKEN, NJ 07030		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23735	\$391,858.00
293	PADOVANO, CARMINE 475 MANATUCK BLVD BRIGHTWATERS, NY 11718		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31634	Undetermined
294	PALLEY, ROGER 121 VIA FIRENZE NEWPORT BEACH, CA 92663		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16127	\$646,067.00
295	PANEDA, INIGO HERMOSILLA 18, 2A MADRID, SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25349	\$579,625.00
296	PARKES, GERALD 22 HOLLAND PARK AVENUE LONDON, W11 3QU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30629	\$294,375.00
297	PATEL, MANISH FLAT 5H RIVERVIEW HEIGHTS 27 BERMUNDSEY WALL WEST LONDON, SE16 4TN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18914	\$813,000.00
298	PATEL, RESHMA 303 EAST 43RD STREET #9C NEW YORK, NY 10017		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30351	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
299	PEARLMAN, ROBERT H. 77 CLUB POINTE DRIVE WHITE PLAINS, NY 10605		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32068	\$899,351.56
300	PETERS, STEPHEN 3 BISHOP ESTATE PO BOX 973 LENOX, MA 01240	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12250	\$556,641.00
301	PETERSON, KRISTEN A. 394 MADISON AVENUE SOUTH AMBOY, NJ 08879		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30399	Undetermined
302	PETERSON, WILLIAM J 2 BEACH COURT BAYVILLE, NY 11709		Lehman No Case Asserted/All Cases Asserted	09/01/2009	10163	\$310,747.53
303	PHILLIPP, EDWARD R JR. 11560 BURR OAK LANE BURR RIDGE, IL 60527-5155	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10730	\$895,633.31
304	PLAVAN, KATHERINE L. 11 WEST 69TH STREET APT 6C NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30042	Undetermined
305	POHLMAN, ROBERT 595 MAIN ST. APT 212 NEW YORK, NY 10044		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30431	Undetermined
306	PONGRACZ, NIKOLAUS MARIA HILFERSTRASSE 1A/30 VIENNA, 1060 AUSTRIA		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31546	\$250,605.00
307	PORTER, BARRY 22 DOVE PARK CHORLEY WOOD, WD3 5NY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/15/2009	12975	\$360,248.00

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
308	POSTERNACK, GARY J. 101 CENTRAL PARK WEST APARTMENT 18-A NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/23/2009	45659	Undetermined
309	POTTS, MARTIN W. 120 HADHAM RD BISHOP'S STORTFORD, HERTS, CM232QF UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25113	\$497,776.95
310	PSIROGIANES, JASON 359 LONG BOW DRIVE FRANKLIN LAKES, NJ 07417	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24517	\$348,035.00
311	QUAGLIOTTI, RICCARDO VIA CUNIBERTI 14 IVREA, 10015 ITALY		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24564	\$424,342.16
312	QUAYLE, KATHLEEN E. 25 WILLETS LANE PLANDOME, NY 11030		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18200	Undetermined
313	RADICOPOULOS, IGNATIOS VASSILIS 22 MERTON AVENUE LONDON, W4 1TA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24387	\$707,870.65
314	RAFUL, NELDA C 66 S GLEN ROAD BUTLER, NJ 07405	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25413	\$513,559.00
315	RAJKOVIC, DRAGO 901 BAILEYANA RD HILLSBOROUGH, CA 94010	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30458	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
316	RALHAN, VIJAY KAWAUCHI 3 LURGAN MANSIONS 32-34 SLOANE SQUARE LONDON, SW1W 8BH UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15519	\$732,564.92
317	RAMZAN, FRASER 48 HILLWAY HIGHGATE LONDON, N6 6EP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18758	\$857,312.42
318	REDMOND, ROBERT D. 44 RED GATE ROAD MORRISTOWN, NJ 07960		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29200	Undetermined
319	REKRUT, DANIEL JAMES 21 QUEENS GATE PLACE MEWS LONDON, SW7 5BG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12832	\$760,078.49
320	REVILL, RICHARD OAK LODGE 1 KNOTTOCKS DRIVE BEACONSFIELD, BUCKS, HP9 2AM UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25876	\$333,406.90
321	REYNAL, WILLIAM AV. LIBERTADOR 2818 PISO 11 BUENOS AIRES, ARGENTINA		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24583	\$357,300.00
322	REYNOLDS, CARTER P. 17 FOREST DRIVE SHORT HILLS, NJ 07078	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/15/2009	5373	\$425,611.00

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
323	RICCI, ALESSANDRO FLAT 19 CHILTERN COURT, BAKER STREET LONDON, NW1 5TD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18785	\$452,163.61
324	ROBINSON, JAMES FRANKLIN 1170 FIFTH AVENUE APT 4B NEW YORK, NY 10029		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30007	\$454,522.00
325	ROBINSON, RENEE 195 WILLOUGHBY AVENUE #1502 BROOKLYN, NY 11205	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32192	Undetermined
326	ROGERS, JONATHAN M 67C RICHMOND AVENUE LONDON, GT LON, N1 0LX UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19829	\$913,819.00
327	ROGERS, STEVEN S. 11 GLENWOOD ROAD TENAFLY, NJ 07670	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15521	\$787,109.09
328	ROMAN, HECTOR D. 9 WILLOW POND LANE MILLER PLACE, NY 11764	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25100	Undetermined
329	ROSENTHAL, ADAM S. 245 WEST 99TH STREET APT 12B NEW YORK, NY 10025	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15111	\$860,294.00
330	ROSSANO, MARK J. 31 SYCAMORE RD. SCARSDALE, NY 10583		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30041	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
331	ROTH, JENNIFER 30 ROBIN CT PLAINVIEW, NY 11803		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27422	Undetermined
332	ROTH, NANCY F. 1725 YORK AVE APT 25D NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29429	\$438,736.00
333	ROTHBORT, LONNIE 1 TUDOR LANE SANDS POINT, NY 11050		Lehman No Case Asserted/All Cases Asserted	08/28/2009	9639	\$631,693.00
334	ROTHENBERG, EVAN 14 FOREST DRIVE SANDS POINT, NY 11050		Lehman No Case Asserted/All Cases Asserted	05/27/2009	4616	Undetermined
335	ROTIMI, LINDSEY 2 CHERISE COURT JACKSON, NJ 08527		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28902	Undetermined
336	ROURKE, DANIEL 22 DUNCAN RD HO HO KUS, NJ 07423		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30432	\$787,550.00
337	ROWLEY, BETH L 65 RIDGEFIELD ROAD WILTON, CT 06897-3006		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29462	Undetermined
338	RUDOTKEE, BETH ANN 11 5TH AVENUE NEW YORK, NY 10003		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27465	Undetermined
339	RUIZ, STEPHANIE 75 WEST END AVENUE APT P9K NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26435	\$300,000.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
340	RUSHTON, DAVID S 28 CHRISTCHURCH HILL HAMPSTEAD LONDON, NW31JL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/09/2009	10955	\$278,404.38
341	RUSSO, MARILENA 139 OLYMPIA BLVD. STATEN ISLAND, NY 10305		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25121	Undetermined
342	RYAN, JEFFREY 143 COTTAGE PLACE WEST GILETTE, NJ 07933	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25476	\$607,522.00
343	RYB, PAUL 3 REYNOLDS CLOSE LONDON, NW117EA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	11/25/2009	65722	\$581,500.12
344	SALDANHA, CONRAD 7 HOLLOW TREE PLACE WILTON, CT 06897		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13339	\$349,624.00
345	SAMARI, VERED 12 KRISTI LANE WOODBURY, NY 11797		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28651	Undetermined
346	SANDERSON, DAVID 94D LOWER ROAD FAVERSHAM KENT, ME13 7NN UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23930	Undetermined
347	SANKO, MARK 1344 COLONIAL COURT MAMARONECK, NY 10543	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32533	\$396,837.92

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
348	SAVINO, MATTHEW J. 21 STUYVESANT OVAL APARTMENT 10D NEW YORK, NY 10009	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29051	\$259,486.00
349	SCHIELDROP, DAVID 252 7TH AVE #7T NEW YORK, NY 10001		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27480	Undetermined
350	SCHNEIDMAN, JON 99 JANE ST 6A NEW YORK, NY 10014		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27457	\$779,870.00
351	SCHUVILLE, RAYMOND G. 378 WEST NECK ROAD LLOYD HARBOR, NY 11743		Lehman No Case Asserted/All Cases Asserted	09/21/2009	20303	\$486,250.00
352	SCICUTELLA, LEONARD 30A PINE RD SYOSSET, NY 11791	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15095	\$564,762.55
353	SCOTT, IAN C. 24 ORMOND AVENUE HAMPTON, MDDSX, TW122RU UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25769	Undetermined
354	SEARLE, KATHARINE M. GLEN DRUID 15 YESTER ROAD KENT CHISLEHURST, BR7 5HN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14352	\$460,794.05
355	SEARLE, KATHARINE M. GLEN DRUIS 15 YESTER ROAD KENT CHISLEHURST, BR7 5HN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15271	\$462,794.05

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
356	SEBASTIANI, GIOVANNI 55 QUEENSDALE ROAD LONDON, W11 4SD UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/09/2009	10987	\$656,525.00
357	SEBIRI, JONATHAN 10 MANCHESTER CT MORRISTOWN, NJ 07960	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30377	Undetermined
358	SHACKLETON, IAN 37 WOODHALL DRIVE LONDON, SE21 7HJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23932	\$791,272.56
359	SHAH, SAURIN D 36 KINGSBURY ROAD NEW ROCHELLE, NY 10804	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11569	\$341,775.46
360	SHAMBAYATI, SOROOSH 19A HYDE PARK GATE LONDON, GT LON, SW7 5DH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	34287	Undetermined
361	SHARP, GEOFFREY G. 252 7TH AVE APT 3D NEW YORK, NY 10001	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/10/2009	7831	\$573,975.00
362	SHARRET, DAVID 28 FAWN DRIVE LIVINGSTON, NJ 07039		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23619	\$848,776.00
363	SHISHATSKAYA, ELENA 43 DISCOVERY DOUN APTS EAST 3 SOUTH QUAY SQUARE LONDON, E14GRU UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32234	Undetermined
364	SIDHU, RANDY S 1945 PORT CARNEY PL NEWPORT BEACH, CA 92660-6611		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18347	\$350,000.00

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
365	SIDHU, RANDY S. 1945 PORT CARNEY PL NEWPORT BEACH, CA 92660-6611	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31887	\$350,000.00
366	SIEGEL, NEIL 266 GERMONDS ROAD WEST NYACK, NY 10994		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25118	\$402,394.79
367	SIEGEL, NEIL 266 GERMONDS RD WEST NYACK, NY 10994	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30630	\$402,394.79
368	SILLS, GREGORY 300 EAST 57TH STREET, APT#10A NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19409	\$331,638.00
369	SIMPSON, CRYSTAL A. 317 EAST 9TH STREET, APT 6 NEW YORK, NY 10003		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28666	Undetermined
370	SINGH, OLIVER AUBRIGSTRASSE 23B THALWIL, ZH-8800 SWITZERLAND		Lehman No Case Asserted/All Cases Asserted	11/06/2009	65091	\$888,455.00
371	SIVEL, NICOLE 510 W 52ND ST, APTN 21A NEW YORK, NY 10019		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29932	Undetermined
372	SLOATE, LAURA J. 35 EAST 75TH STREET # 16C NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23901	\$689,718.00
373	SMITH, BRIEN P 7011 LAKE EDGE DR. DALLAS, TX 75230		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31744	\$303,768.00

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
374	SMITH, DUNCAN R BISHOPS COURT CHASE LANE HASLEMERE, SURREY, GU32 2HY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/09/2009	10993	\$826,380.00
375	SMITH, GREGORY L. 7 GRACIE LANE DARIEN, CT 06820		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29989	Undetermined
376	SMITH, KEVIN A. 57 MAPLE AVENUE GREENWICH, CT 06830		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12353	\$255,584.80
377	SMITH, PETER F 503 OCEAN AVE SPRING LAKE, NJ 07762-1136		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27325	\$430,011.00
378	SMITH, THOMAS P. 166 DEVON COURT OLD BRIDGE, NJ 08857		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31362	Undetermined
379	SONTAG, THOMAS A 2020 FRANKIN DRIVE GLENVIEW, IL 60026	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15681	\$551,000.00
380	SORENSEN, KATHLEEN R ONE LINBROOK DRIVE SOUTH AMBOY, NJ 08879	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11056	\$591,938.00
381	SORRENTINO, PAUL L. 430 EAST 86TH STREET APARTMENT 10E NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29549	Undetermined
382	SPERANZA, ROBERTO 6 LEITH MASNSIONS GRANTULLY ROAD LONDON, W9 1LQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24252	\$788,903.02

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OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
383	STARR, BETH C 50 MOUNT TOM ROAD PELHAM, NY 10803	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30558	Undetermined
384	STEDDY, DALE 63 KINGSHILL DRIVE HOO KENT, ME3 9JW UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24295	Undetermined
385	STEFFEN, TIMOTHY F. 36 SADDLE HILL RD STAMFORD, CT 06903		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18787	\$855,300.00
386	STEFFENS, EDWARD M. 77 MOTLEY STREET MALVERNE, NY 11565	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31664	Undetermined
387	STEIN, JOSEPH JR 960 PARK AVENUE, 8W NEW YORK, NY 10028		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32030	\$602,367.04
388	STEINHERR, ADRIAN 14D BELSIZE SQUARE LONDON, NW3 4HT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22912	\$750,000.00
389	STEINSAPIR, SUSAN 404 WAKEFIELD DRIVE METUCHEN, NJ 08840	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16326	\$506,335.48
390	STEVENS, KELLY 363 GREENWICH ST. #3A NEW YORK, NY 10013		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27368	Undetermined
391	STONBERG, DAVID 96 BROOKBY ROAD SCARSDALE, NY 10583		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15213	\$722,937.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
392	STOTT, JAMES W 13 VERONICA ROAD LONDON, SW17 8QL UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18228	\$916,308.31
393	STOVELL, MERVYN C 96, VALLEY DRIVE BRIGHTON, BN1 5FF UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18907	\$371,621.83
394	STOWE, ROBERT A. 288 WEST STREET, APT 3W NEW YORK, NY 10013		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28667	Undetermined
395	STRATTON, BEN 13 COLEMERNE MEWS LONDON, SW109DZ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24310	\$500,000.00
396	SUH, HYUNGSUK 105 KENSINGTON DRIVE FFORT LEE, NJ 070244		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30352	Undetermined
397	SULLIVAN, EILEEN M 530 RIVERDALE AVENUE APT. 6J YONKERS, NY 10705	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25196	\$302,301.23
398	TAKAHATA, KEIZO 2-13-28-303 HIGASHIGAOKA MEGURO-KU, 13 152-0021 JAPAN		Lehman No Case Asserted/All Cases Asserted	08/24/2009	9119	\$845,992.00
399	TARANTO, ANTHONY J. 506 LINDEN PLACE CRANFORD, NJ 07016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29700	\$480,000.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
400	TARMY, BARBARA A. 101 CENTRAL PARK WEST 4F NEW YORK, NY 10023		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25115	\$577,260.77
401	TAWIL, LEE JI 222 WEST 83RD STREET # 12F NEW YORK, NY 10024		Lehman No Case Asserted/All Cases Asserted	09/10/2009	11258	\$414,775.00
402	TEJWANI, GAURAV 10 CITY PLACE #21B WHITE PLAINS, NY 10601	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30416	Undetermined
403	TENAGLIA, ALFREDO 14 WINDWOOD DRIVE NESCONSET, NY 11767	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10731	\$540,789.00
404	TERZIS, JOHN E. 15 REVERE RD RIVERSIDE, CT 06878		Lehman No Case Asserted/All Cases Asserted	09/01/2009	10025	\$446,620.63
405	THIADENS, RICKARD F. 24 WELBECK WAY LONDON, W16 9YR UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22756	\$369,234.79
406	THOMSON, MARK 72 CUMULUS HOUSE TRADEWINDS, GIBRALTAR	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22784	\$593,633.13
407	TOBIN, PAUL G 20 E. CEDAR ST. 4E CHICAGO, IL 60611	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/09/2009	65277	\$496,168.87
408	TOLCHINSKY, ANDREA 119 CHESTNUT HILL RD WILTON, CT 06897-4607	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/03/2009	7100	\$647,469.00
409	TOWERS, TERRI L 360 E. 72ND STREET, B1609 NEW YORK, NY 10021		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17566	\$269,250.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
410	TRAVERSA, ROBERT 85 RIVER STREET SLEEPY HOLLOW, NY 10591		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24890	\$360,501.00
411	TROJANI, OLIVIER 6 WINDSOR WAY BROOK GREEN LONDON, GT LON, W14OUA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12045	\$834,701.00
412	TUOSTO, JOHN 78 NOTTINGHAM WAY JACKSON, NJ 08527	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32705	\$299,996.00
413	TUOSTO, JOSEPH 78 NOTTINGHAM WAY JACKSON, NJ 08527		Lehman No Case Asserted/All Cases Asserted	09/22/2009	33225	Undetermined
414	UCHINO, HIROSHI 7-12-13-604 TSUKIJI CHOU-KU TOKYO, 104-0045 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/01/2009	4688	\$334,199.00
415	UVINO, WENDY M. 50 E 89 ST APT 22F NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/05/2009	4771	\$631,881.57
416	VALK, RON 15 WHADDON HOUSE WILLIAMS MEWS LONDON, SW1X 9HG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19838	\$718,325.00
417	VAN STONE, JAMES J. 1601 HUNTINGTON AVENUE NICHOLS HILLS, OK 73116	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32019	\$672,886.73

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
418	VECCHIO, LAURA M. 280 PARK AVE SOUTH 12M NEW YORK, NY 10010		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27463	Undetermined
419	VENNER, JOHN 51 ORIENT WAY LYNDHURST, NJ 07071		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24879	Undetermined
420	VITIELLO, FRANK JR. 54 SILVER SPRING COURT EAST HANOVER, NJ 07936		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27973	\$830,218.00
421	VOLK, JASON 259 WEST 10TH, APT 4J NEW YORK, NY 10014	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23826	\$664,850.01
422	WADE, BRIAN P. 216 FOREST AVE GLEN RIDGE, NJ 07028		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29550	Undetermined
423	WALENCZYK, WILLIAM K. 44 MEADOWVIEW DRIVE COLTS NECK, NJ 07722	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11260	\$530,971.00
424	WALKER, MATTHEW 30 DUNSTAN ROAD LONDON, UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12296	\$453,002.00
425	WARGON, BRIAN S. 1366 HEASTHSTONE LANE GLADWYNE, PA 19035	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19374	\$281,200.67
426	WATANABE, TOMOKO 411 EAST 53RD ST #15G NEW YORK, NY 10022		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24166	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
427	WATTEVILLE, JEAN DE 42 ELSWORTHY ROAD LONDON, NW3 3DL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28313	\$311,342.27
428	WEBER, SETH L. 310 TIMBER HILL DRIVE MORGANVILLE, NJ 07751	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21334	\$424,003.86
429	WEIR, LOUISE J. HERON HOUSE TUNNELL LANE NORTH WARNBOROUGH HOOK HANTS, RG29 1JT UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	19194	\$625,477.13
430	WEISS, AARON 72 GLENMORE ROAD PADDINGTON NSW 2021, AUSTRALIA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22802	\$713,100.00
431	WHANG, S MICHAEL 75 LIVINGSTON ST APT 24A BROOKLYN, NY 11201	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11555	\$518,805.00
432	WHITE, MICHAEL C. 89 WILLIAM ST SOUTH RIVER, NJ 08882		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31358	Undetermined
433	WILLIAMS, CHAMAINE N 2 MANOR DRIVE HILLSBOROUGH, NJ 08844		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12301	Undetermined
434	WILSON, JOHN S. 24 HANSON ROAD DARIEN, CT 06820		Lehman No Case Asserted/All Cases Asserted	09/22/2009	26593	\$888,393.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
435	WITOVER, M. KENNETH 12 SABINE ROAD SYOSSET, NY 11791	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15145	\$872,002.28
436	WONG, ERIC KAI LAP FLAT F, 23RD FLOOR, TOWER 32, ALBANY COURT SOUTH HORIZONS APLEICHAU, HONG KONG		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31354	\$414,676.00
437	WOROBEL, RONALD J 4 BELKNAP LANE RUMSON, NJ 07760		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25306	\$385,075.00
438	WRIGHT, A.J. PEMBROKE LODGE HOLLY BANK ROAD HOOK HEATH WOKING SURREY, GU22 0JN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15713	\$379,444.31
439	WRIGHT, JOHN KING 9008 PURTSMOUTH COURT PONTE VEDRA BEACH, FL 32082	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15583	\$589,368.00
440	XHUNGA, HAJREDIN 9 CARLYLE GREEN STATEN ISLAND, NY 10312		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31661	Undetermined
441	YELESWARAPU, SUDARSA 100 W 57TH ST. APT #8M NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30378	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 130 - EXHIBIT A: RECLASSIFY PROOFS OF CLAIMS AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
442	YOUNG, MARTIN 10 CALDERVALE ROAD CLAPHAM LONDON, SW4 9LZ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26316	\$565,000.00
443	YOUNGER, JAMES 15 CHURCHILL ROAD LONDON, NW5 1AN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19504	\$375,542.00
444	ZAHLE, LESLIE A. 257 S MONROE ST DENVER, CO 80209		Lehman No Case Asserted/All Cases Asserted	09/16/2009	14390	\$417,650.49
445	ZAMORA, CYNTHIA C. 2373 BROADWAY UNIT P8 NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32793	\$348,018.17
446	ZELIKOFF, ANATOLY 977 DARTMOUTH LANE WOODMERE, NY 11598		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27220	\$755,230.00
447	ZHANG, LI 162 E. 55TH ST. APT 6C NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15704	\$256,084.00
448	ZIFFER, MATTHEW J 15 SAGE TERRACE SCARSDALE, NY 10583		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27436	Undetermined
449	ZULICK, RICHARD LIN 5116 TENNINGTON PARK DALLAS, TX 75287	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30744	\$423,942.95
TOTAL						\$161,867,068.77

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING DEBTORS'
ONE HUNDRED THIRTIETH OMNIBUS OBJECTION TO
CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

Upon the one hundred thirtieth omnibus objection to claims, dated April 18, 2011 (the "One Hundred Thirtieth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession, in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reclassify Compensation Claims as common equity interests in the LBHI, all as more fully described in the One Hundred Thirtieth Omnibus Objection to Claims; and due and proper notice of the One Hundred Thirtieth Omnibus Objection to Claims having been provided to: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief requested in the One

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the One Hundred Thirtieth Omnibus Objection to Claims.

Hundred Thirtieth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Thirtieth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the One Hundred Thirtieth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that the claims listed on Exhibit A annexed hereto under the heading “*Claims to be Reclassified*” have the same priority as, and no greater priority than, common stock interests in LBHI; and it is further

ORDERED that the Debtors’ Court-appointed claims agent is authorized to modify the claims register to reflect this order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A annexed to the One Hundred Thirtieth Omnibus Objection to Claims; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE